

**Cost Share Accounts  
Office of Sponsored Research  
(OSPR)**

A cost share account is established by OPSR when a proposal in which cost share was identified is funded or when a grant account becomes over-expended. If an over-expended grant account does not have an associated cost share account, one will be established and all over-expenditures will be transferred to that account. The PI must then identify a source account to which the over-expenditure will be transferred.

The cost share account is related to the grant account and is identifiable by the grant ID which includes the prefix “CS,” and by the use of Fund Code “0010” and Program Code “01.” For example, the cost-share account associated with federal grant account number “0220-0410-20-Smith01” is “0010-0410-01-CSsmith01.”

Cost share commitments take three forms, as follows:

1. **Mandatory**–This occurs when a sponsor requires that the proposer “share in the cost” of the project. In these instances the PI must identify cost share and the expense class(es) and account(s) from which the obligation will occur. Prior to submission, the committing parties must formally approve mandatory cost share as evidenced by their signatures on the proposal transmittal form. Should a proposal be presented with cost share but without the required approvals, OSPR will not submit the proposal until such approvals are obtained. Should the proposal be submitted and later be found to have cost-share (but not have the necessary approvals), OSPR may administratively withdraw the proposal from competition.
2. **Voluntary (Planned)** –Similar to mandatory cost share in that the proposal budget demonstrates a certain percentage of effort on the part of key personnel or tangible items such as supplies, equipment, travel, etc. Just as in mandatory cost share, the PI must identify the amounts, expense classes and accounts from which the cost share is obligated. Prior to proposal submission, the committing parties must formally approve voluntary cost share as evidenced by their signatures on the proposal transmittal form.

Should a proposal be presented with cost share but without the required approvals, OSPR will not submit the proposal until such approvals are obtained. Should the proposal be submitted and later be found to have cost-share (but not have the necessary approvals), OSPR may administratively withdraw the proposal from competition.

3. **Voluntary (Unplanned)** –This type of cost share occurs when the project budget incurs costs in excess of the amount funded. Overexpenditure may be due to sponsor budget cuts, unforeseen project costs, or project overruns. As with other types of cost share, the PI must identify the amounts, expense classes and the accounts from which the cost share will be covered.

In all cases, once a proposal that contains cost share is funded, OSPR circulates a memo requesting a Budget Transfer (BTR) from all parties committing cost share. Once all participants

approve the BTR, a cost share account is established. After the cost share account is established, the committing parties must take proactive steps to ensure that the cost share account is charged appropriately.

*Cost-share is auditable under federal guidelines and should only be offered on proposals when it is necessary for the proposed project, or when it is a requirement of the sponsor.*

All forms can be found on the OSPR website:

<http://www.csuohio.edu/offices/spr/quicklinks/awardacceptance/costshareaccounts/index.html>